AMENDMENTS TO THE CLAIMS

Please **ADD** claims 23-38 as shown below.

The following is a complete list of all claims in this application.

1-8. (Cancelled)

9. (Withdrawn) A liquid crystal display, comprising:

a first insulating substrate;

a first orientation layer formed on the first insulating substrate;

a first compensation film formed on an outer surface of the first insulating substrate;

a first biaxial compensation film formed on the first compensation film, wherein the first biaxial compensation film has a retardation value of about $-R_{LC}/4\pm15$ nm, wherein R_{LC} is a phase retardation value of the liquid crystal layer;

a first polarizer plate formed on the first biaxial compensation film;

a second insulating substrate facing the first insulating substrate;

a second orientation layer formed on the second insulating substrate;

a second compensation film formed on an outer surface of the second insulating substrate;

a second biaxial compensation film formed on the second compensation film;

a second polarizer plate formed on the second biaxial compensation film; and

a liquid crystal layer arranged between the first orientation layer and the second orientation layer, wherein a cell gap of a predetermined distance is formed between the first insulating substrate and the second insulating substrate.

10. (Withdrawn) The liquid crystal display of claim 9, wherein the second biaxial compensation film has a retardation value of about -30±5 nm.

11. (Withdrawn) The liquid crystal display of claim 10, wherein the first compensation film and second compensation film are hybrid C plate compensation films.

12. (Withdrawn) The liquid crystal display of claim 11, wherein the hybrid C plate compensation films align short axes of liquid molecules of the liquid crystal layer in a direction having a greater angle with the respect to an imaginary normal axis between the first insulating substrate and the second insulating substrate.

13. (Withdrawn) The liquid crystal display of claim 9, wherein the predetermined distance is about 6 μm.

14. (Withdrawn) The liquid crystal display of claim 9, wherein the liquid crystal layer has a refractive index dielectric value of about 0.15.

15. (Withdrawn) The liquid crystal display of claim 9, wherein the liquid crystal layer comprises liquid crystals having a discotic molecular structure and a negative anisotropic dielectric value.

16. (Withdrawn) The liquid crystal display of claim 9, wherein the first orientation layer is a horizontal orientation layer configured to provide an orientation force onto liquid crystal molecules in the liquid crystal layer and the orientation force is in a substantially horizontal direction relative to the first insulating substrate.

17. (Previously Presented) A liquid crystal display, comprising:

a first insulating substrate;

a first horizontal orientation layer formed on the first insulating substrate;

a first hybrid C plate compensation film formed on the first insulating substrate;

a first biaxial compensation film formed on the first insulating substrate, wherein the first compensation film has a retardation value of about $-R_{LC}/2\pm30$ nm, wherein R_{LC} is a phase retardation value of the liquid crystal layer;

a first polarizer formed on the first insulating substrate;

a second insulating substrate facing the first insulating substrate;

a second horizontal orientation layer formed on the second insulating substrate;

a second compensation film formed on the second insulating substrate;

a second biaxial compensation film formed on the second insulating substrate;

a second polarizer formed on the second insulating substrate; and

a liquid crystal layer arranged between the first horizontal orientation layer and second horizontal orientation layer, wherein a cell gap of a predetermined distance is formed between the first insulating substrate and second insulating substrate.

18. (Previously Presented) The liquid crystal display of claim 17, wherein the second compensation film is a hybrid C plate compensation film.

19. (Previously Presented) The liquid crystal display of claim 17, wherein the predetermined distance is about 6 μm.

20. (Previously Presented) The liquid crystal display of claim 17, wherein the liquid crystal layer comprises liquid crystal molecules having a discotic molecular structure.

21. (Previously Presented) The liquid crystal display of claim 17, wherein the second biaxial compensation film has a retardation value of about -60+10 nm.

22. (Previously Presented) The liquid crystal display of claim 17, wherein the liquid crystal layer comprises liquid crystals having a discotic molecular structure and a negative anisotropic dielectric value.

23. (New) A liquid crystal display (LCD), comprising:

a first substrate having an inner surface and an outer surface;

a first orientation layer provided on the inner surface of the first substrate;

a first biaxial compensation film provided on the outer surface of the first substrate;

a first polarizing plate formed on the first biaxial compensation film;

a second substrate having an inner surface and an outer surface;

a second orientation layer provided on the inner surface of the second substrate;

a second biaxial compensation film provided on the outer surface of the second substrate;

a second polarization plate formed on the second biaxial compensation film;

a liquid crystal cell formed between the inner surfaces of the first and second substrates; and

a liquid crystal layer provided in the liquid crystal cell,

wherein the first and second biaxial compensation films have a retardation value (ny-nx)*d of about -30±5 nm or a retardation value (nz-nx)*d of about $-R_{LC}/4\pm15$ nm,

where "d" is a cell gap of the liquid crystal cell, "R_{LC}" is a phase retardation value of the liquid crystal layer, and "nx", "ny" and "nz" are refractive indices of molecules of the first and second biaxial compensation films in x, y and z directions, the x and y directions being parallel to the inner surfaces of the first and second substrates and the z direction being perpendicular to the inner surfaces of first and second substrate.

24. (New) The LCD of claim 23, wherein the liquid crystal layer has a symmetrically bent alignment with respect to an imaginary axis parallel to and equidistant from the first and second substrates.

25. (New) The LCD of claim 23, wherein the first and second biaxial compensation films comprise an optical dielectric layer having a negative anisotropy.

26. (New) The LCD of claim 23, further comprising:

a first hybrid C plate compensation film provided between the liquid crystal cell and the first biaxial compensation film; and

a second hybrid C plate compensation film provided between the liquid crystal cell and the second biaxial compensation film.

27. (New) A liquid crystal display (LCD), comprising:

a first substrate having an inner surface and an outer surface;

a first orientation layer provided on the inner surface of the first substrate;

a first biaxial compensation film provided on the outer surface of the first substrate;

a first polarizing plate formed on the first biaxial compensation film;

a second substrate having an inner surface and an outer surface;

a second orientation layer provided on the inner surface of the second substrate;

a second biaxial compensation film provided on the outer surface of the second substrate;

a second polarization plate formed on the second biaxial compensation film;

a liquid crystal cell formed between the inner surfaces of the first and second substrates; and

a liquid crystal layer provided in the liquid crystal cell,

wherein the first and second biaxial compensation films have a retardation value (ny-nx)*d of about -30±5 nm and a retardation value (nz-nx)*d of about -R_{LC}/4±15 nm,

where "d" is a cell gap of the liquid crystal cell, "R_{LC}" is a phase retardation value of the liquid crystal layer, and "nx", "ny" and "nz" are refractive indices of molecules of the first and second biaxial compensation films in x, y and z directions, the x and y directions being parallel to the inner surfaces of the first and second substrates and the z direction being perpendicular to the inner surfaces of first and second substrate.

28. (New) The LCD of claim 27, wherein the liquid crystal layer has a symmetrically bent alignment with respect to an imaginary axis parallel to and equidistant from the first and second substrates.

29. (New) The LCD of claim 27, wherein the first and second biaxial compensation films comprise an optical dielectric layer having a negative anisotropy.

30. (New) The LCD of claim 27, further comprising:

a first hybrid C plate compensation film provided between the liquid crystal cell and the first biaxial compensation film; and

a second hybrid C plate compensation film provided between the liquid crystal cell and the second biaxial compensation film.

31. (New) A liquid crystal display (LCD), comprising:

a first substrate having an inner surface and an outer surface;

a first orientation layer provided on the inner surface of the first substrate;

a first polarizing plate formed on the first biaxial compensation film;

a second substrate having an inner surface and an outer surface;

a second orientation layer provided on the inner surface of the second substrate;

a second polarization plate formed on the second biaxial compensation film;

at least one biaxial compensation film provided on at least one of the outer surfaces of the first and second substrates;

a liquid crystal cell formed between the inner surfaces of the first and second substrates; and

a liquid crystal layer provided in the liquid crystal cell,

wherein the biaxial compensation film has a retardation value (ny-nx)*d of about -60±10 nm or a retardation value (nz-nx)*d of about $-R_{LC}/2\pm30$ nm,

where "d" is a cell gap of the liquid crystal cell, "R_{LC}" is a phase retardation value of the liquid crystal layer, and "nx", "ny" and "nz" are refractive indices of molecules of the biaxial compensation film in x, y and z directions, the x and y directions being parallel to the inner surfaces of the first and second substrates and the z direction being perpendicular to the inner surfaces of first and second substrate.

32. (New) The LCD of claim 31, wherein the liquid crystal layer has a symmetrically bent alignment with respect to an imaginary axis parallel to and equidistant from the first and second substrates.

33. (New) The LCD of claim 31, wherein the biaxial compensation film comprises an optical dielectric layer having a negative anisotropy.

34. (New) The LCD of claim 31, further comprising at least one hybrid C plate compensation film provided between the liquid crystal cell and the at least one biaxial compensation film.

35. (New) A liquid crystal display (LCD), comprising:

a first substrate having an inner surface and an outer surface;

a first orientation layer provided on the inner surface of the first substrate;

a first polarizing plate formed on the first biaxial compensation film;

a second substrate having an inner surface and an outer surface;

a second orientation layer provided on the inner surface of the second substrate;

a second polarization plate formed on the second biaxial compensation film;

at least one biaxial compensation film provided on at least one of the outer surfaces of the first and second substrates;

a liquid crystal cell formed between the inner surfaces of the first and second substrates; and

a liquid crystal layer provided in the liquid crystal cell,

wherein the biaxial compensation film has a retardation value (ny-nx)*d of about -60±10nm and a retardation value (nz-nx)*d of about $-R_{LC}/2\pm30$ nm,

where "d" is a cell gap of the liquid crystal cell, "R_{LC}" is a phase retardation value of the liquid crystal layer, and "nx", "ny" and "nz" are refractive indices of molecules of the biaxial compensation film in x, y and z directions, the x and y directions being parallel to the inner surfaces of the first and second substrates and the z direction being perpendicular to the inner surfaces of first and second substrate.

36. (New) The LCD of claim 35, wherein the liquid crystal layer has a symmetrically bent alignment with respect to an imaginary axis parallel to and equidistant from the first and second substrates.

37. (New) The LCD of claim 35, wherein the biaxial compensation film comprises an optical dielectric layer having a negative anisotropy.

38. (New) The LCD of claim 35, further comprising at least one hybrid C plate compensation film provided between the liquid crystal cell and the at least one biaxial compensation film.